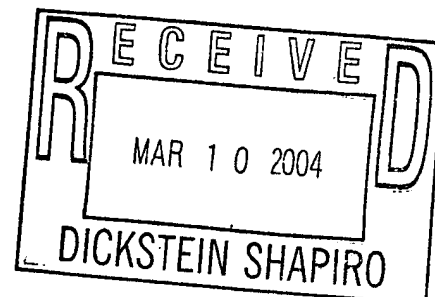


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March 10, 2004

Mr. Steven I. Weisburd  
DICKSTEIN SHAPIRO MORIN & OSHINSKY LLP  
1177 Avenue of the Americas; 41st Floor  
New York, NEW YORK 10036-2714  
USARe: U. S. Application No. 09/866,421  
Your Ref: T2171.0195/P195  
Yamaha Ref.: H-7195US-B1  
Our Ref: WY-504-USD

Dear Mr. Weisburd:

Thank you for your letter of February 18, 2004 informing us of the RCE and a Preliminary Amendment.

We reviewed the content of new claims, based on the disclosure in the specification, especially page 13, line 26 to page 15, line 21, and the drawings, especially Fig. 1. Claims 45, 48 and 51 contains an expression "anisotropically etching". Fig. 1 shows a side wall spacer 30b which is usually formed by anisotropic etching. However, the specification recites only "etching". We propose to delete "anisotropically" from claims 45, 48, and 51. We consider that other contents of the new claims are supported by the disclosure in the specification.

Very Truly Yours:

A handwritten signature in cursive script that reads "Keishiro Takahashi".

Dr. Keishiro Takahashi

KT:wt